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April 9, 2015

VIA EMAIL

F.M. (Trey) Hamilton III, Esq.
Assistant United States Attorney
800 Market Street, Suite 211
Knoxville, TN 37902

**Re: *Criminal Enforcement Agreement*
*Koleaseco***

Dear Trey:

I write in response to an email you sent on February 2, 2015, in regards to whether customer Koleaseco's Direct Bill account¹ was audited. You also included an email chain between John Spiewak, Arnie Ralenkotter, and Janet Welch dated February 15, 2008.

Regarding your first question, PFJ IA did audit Koleaseco's Direct Bill account. The account associated with Koleaseco (account #105659) is the child account of the parent company named "3909973 Manitoba, Inc." (vendor # 118709) (hereinafter "Manitoba"). PFJ IA audited Manitoba and all children accounts (#s 401433, 105658, and 105659). A check for approximately four thousand dollars was paid toward the discrepancies, and that audit information can be located in the Manitoba folder.

As to the email chain you attached to your communication, however, the conduct set forth in the chain did not result in any loss. Please reference the attached documents, Bates-labeled CEA_KOLEASECO 000000001 through 000000007. Although the documents are self-explanatory, it appears that John Spiewak reconsidered and decided not to change Koleaseco's deal, because the customer was on an optimizer. On February 15, 2008, John Spiewak wrote an email to Arnie Ralenkotter stating, "Due to the fact that they have a fuel optimizer I believe to start we need to set it up .0125 retail -.045." (CEA_KOLEASECO 000000002.) In a

¹ Koleaseco's Manual Rebate account was audited and a discrepancy was repaid.

F.M. (Trey) Hamilton III, Esq.

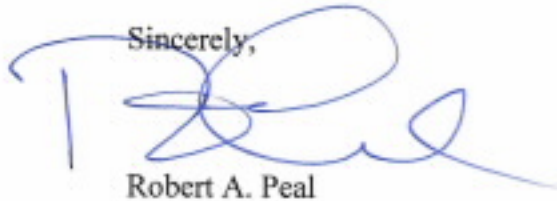
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subsequent email with the customer (Mike Hosteter), John Spiewak confirmed that the deal in place and reflected was instead cost plus 0.15, retail minus .045. (CEA_KOLEASECO 000000007.) PFJ IA's audit verified that this deal (the negotiated deal) was in fact in the system for this account and reflected.

Please feel free to call me if you have any questions about this.

Sincerely,

A handwritten signature in blue ink, appearing to be 'R. Peal', written over the word 'Sincerely,'.

Robert A. Peal

Enclosures